

RECORDATION NO. 26419 ^B FILED

JAN 09 '08 -11 00 AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

January 9, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease, dated as of March 15, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Lease of Railroad Equipment and Assignment of Lease previously filed with the Board under Recordation Numbers 26419 and 26419-A.

The names and addresses of the parties to the enclosed document are:

Assignor: Winmark Equipment Finance, LLC
2 Hampshire Street
Foxboro, MA 02035

Assignee: Winmark Special Finance, LLC
c/o Winmark Equipment Finance, LLC
2 Hampshire Street
Foxboro, MA 02035

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A description of the railroad equipment covered by the enclosed document is:

150 boxcars: DWC 793750 - DWC 793899.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

JAN 09 '08

-11 00 AM

MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

1. This instrument relates to that certain Lease of Railroad Equipment No. 1 dated as of May 15, 2006 (the "Lease Agreement") and the related Closing Supplement No. 1 dated as of May 15, 2006 and Closing Supplement No. 2 dated as of September 28, 2006 ("the "Supplements," which term shall also include any and all riders, addenda and exhibits attached to the Supplements), between SunTrust Leasing Corporation, as lessor ("STLC"), and Illinois Central Railroad Company, as lessee (the "Lessee"), pursuant to which STLC leased to Lessee the following railroad equipment: one hundred fifty (150) 60'9" 104-ton plate F double plug boxcars built by Trinity Industries, Inc. in 2006 and bearing marks and numbers DWC 793750 through DWC 793899 inclusive, and all additions and alterations thereto, replacements thereof and substitutions therefor (collectively, the "Equipment").

2. Said Lease Agreement and the Supplements are collectively referred to herein as the "Lease".

3. A Memorandum of Lease with respect to the Lease was recorded with the Surface Transportation Board under Recordation Number 26419.

4. Pursuant to certain agreements dated as of November 17, 2006, STLC's interest in the Lease and in the Equipment was assigned by STLC to Winmark Equipment Finance, LLC ("WEF"). A Memorandum of Assignment of Lease with respect to the Lease and such assignment was recorded with the Surface Transportation Board under Recordation Number 26419-A.

5. Pursuant to certain agreements dated as of November 17, 2006, WEF's interest in the Lease and in the Equipment was further assigned by WEF to Winmark Special Finance, LLC ("WSF").

6. The addresses of the parties are as follows:

WEF: Winmark Equipment Finance, LLC, 2 Hampshire Street, Foxboro, Massachusetts 02035, Attention: President

WSF: Winmark Special Finance, LLC, c/o Winmark Equipment Finance, LLC, 2 Hampshire Street, Foxboro, Massachusetts 02035, Attention: President

7. The terms and provisions of the Lease and the assignments are more particularly set forth in the Lease and the assignment agreements and are incorporated herein by reference.

8. This Memorandum may be signed in counterpart or duplicate copies, and any signed counterpart or duplicate copy shall be equivalent to a signed original for all purposes.

(Remainder of page intentionally left blank; signature page follows)

IN WITNESS WHEREOF, the parties hereto have duly executed this Memorandum of Assignment of Lease as of March 15, 2007.

WINMARK EQUIPMENT FINANCE, LLC

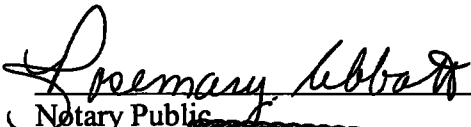
By: 
John Pedro, Senior Vice President

COMMONWEALTH OF MASSACHUSETTS

COUNTY OF NORFOLK

On March 15, 2007, before me appeared John Pedro, to me personally known, who being by me duly sworn says that he is the Senior Vice President of Winmark Equipment Finance, LLC, and that he executed the foregoing instrument on behalf of said company by authority of its managers, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

[NOTARIAL SEAL]


Notary Public
My commission expires: **"Notary Public"**
Rosemary Abbott
Commonwealth of Massachusetts
My Commission Expires on Aug. 24, 2012

WINMARK SPECIAL FINANCE, LLC

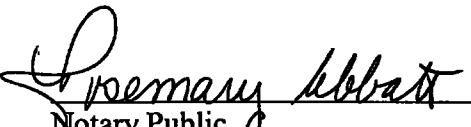
By: 
John Pedro, Senior Vice President

COMMONWEALTH OF MASSACHUSETTS

COUNTY OF NORFOLK

On March 15, 2007, before me appeared John Pedro, to me personally known, who being by me duly sworn says that he is the Senior Vice President of Winmark Special Finance, LLC, and that he executed the foregoing instrument on behalf of said company by authority of its managers, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

[NOTARIAL SEAL]


Notary Public
My commission expires:

"Notary Public"
Rosemary Abbott
Commonwealth of Massachusetts
My Commission Expires on Aug. 24, 2012